

Exhibit 42

CF9.2.20.5.1 USA - Background, Purpose and History of the DBO

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|--------------------------|------------------------------------------------------|
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History chart

| Contents | Closing date | Bill No. and date | Act No. and date | BKI No. and date | Entry into force | Comments |
|---------------------------------------|--------------------------|-------------------|------------------|-----------------------------------------|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| DBO | 05/06/1948 | - | - | BKI No. 1 of 11.01.1949 | 05/06/1948 | Effect USA 01.01.1948 Effect Denmark 01.04.1948 The agreement ceases to have effect for withholding taxes 01.05.2000 Other taxes 01.01.2008 However, not for persons entitled to benefits under this DBO See Article 29 (1) 4 in agreement of 19.08.1999. |
| Note exchange, US defense spending | 04/07/1952 04/09/1952 | - | - | BKI No. 26 of 24.06.1952 | 06/24/1952 | - |

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|--------------------------------------------------------------------------|------------|---------------------------|-----------------------------------|----------------------------------|------------|--------------------------------------------------------------------------------|
| DBO Taxes on estates, inheritances, gifts and certain other transfers | 04/27/1983 | - | - | BKI No. 130 of 15.12.1986 | 11/07/1984 | Effect 07.11.1984 |
| Note exchange Shipping and aviation | 07/06/1987 | - | - | BKI No. 70 of 29.09.1987 | - | - |
| Appointment Mutual assistance in customs matters | 06/20/1991 | - | - | BKI No. 102 of 10.10.1991 | 10/17/1991 | - |
| DBO | 08/19/1999 | L 84 of 03.11.1999 | Act No. 167 of 15.03.2000 | BKI No. 13 of 14.04.2000 | 31.03.2000 | Effect of withholding taxes 01.05.2000 Effect of other taxes 01.01.2001 |
| Protocol | 02.05.2006 | L 30 of 04.10.2006 | Act No. 1574 of 20.12.2006 | BKI No. 1 of 18.02.2008 | 28.12.2007 | Effect of withholding taxes 01.02.2008 Effect of other taxes 01.01.2008 |
| Appointment Exchange of information on financial accounts (FATCA) | 15.11.2012 | - | - | BKI No. 8 of 04.03.2013 | - | Effect 01.07.2014 Also see Act no. 1634 of 26.12.2013 |

Note

The United States taxes according to the global income principle and at the same time has the special legislation that American citizens, no matter where in the world they are domiciled, are also fully taxable to the United States.

The DBO does not contain Article 22 of the OECD Model Convention on Wealth.

Also see

Also see

- The US version of the double taxation agreement and their comments thereon (referred to as the technical explanation). It can be found on the Internet at:
www.irs.gov/business/corporations/article/0,,id=96739,00.html

- [Www.irs.gov](http://www.irs.gov) on the U.S. Internal Revenue Service.